

AMITY GLOBAL INSTITUTE

Module Syllabus

Course	BACHELOR OF ARTS (HONOURS) BUSINESS STUDIES (UNIVERSITY OF NORTHAMPTON)
Module Title	Introductory Accounting and Finance
Module Syllabus no. (if any)	ACC1003
Year offered	2018
Start date	February 2018 / September 2018
End date	January 2019 / August 2019
Syllabus / Content / Learning Outcomes	<p>On successful completion of the module students will be able to:</p> <p>Knowledge and Understanding</p> <p>a) Identify the key roles of accountants, financial managers and other managers within the organisational context and recognise the integrative nature of modern business roles;</p> <p>b) Understand key rules, concepts and conventions underpinning the production of the major accounting statements and appreciate the form and content of the accounts and annual reports of various business forms;</p> <p>c) Describe the fundamental issues regarding the classification and behaviour of organisational costs, together with the rationale for and operation of, budgets and budgetary control systems;</p> <p>Subject - specific Skills</p> <p>d) Record and present financial information in a prescribed format.</p> <p>e) Analyse and draw conclusions from financial information.</p> <p>Key Skills</p> <p>f) Communicate numerate information effectively, both orally and in writing, using appropriate information technology;</p>
No of teaching hours	<p>Lectures = 24</p> <p>Seminars = 24</p> <p>Multi mode assessment to include 2 x multiple choice tests = 25</p> <p>1 x 2-hour examination = 25</p> <p>Preparation, reading and use of multi-media etc. packages =102</p> <p>TOTAL = 200</p>
Teaching Methods	Lectures, tutorials, case-studies analysis, research journals and group discussion.
Assessment Methods and Weightages	<p>MC1 - Multiple-choice Test – 25%</p> <p>MC2 - Multiple-choice Test - 25%</p> <p>EX1 - 2-hour exam – 50%</p>
Skills for maximising learning outcomes	Reading and research
Dates of examinations, major assessments and assignments	Please refer NILE at: https://nile.northampton.ac.uk
Recommended text	Students will be issued with a scheme of work and reading \ activity lists at the start of the course. Pre-reading of material before lectures and seminars will be essential if the students are to cover essential knowledge and understanding.

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	<p>Wider reading is also required if students are to remain aware of current issues within the financial environment.</p> <p>Walter Harrison Charles Horngren Bill Thomas Thiemen Suwardy Introductory Finance and Accounting 9th Edition - Pearsons</p>
Additional reference texts (if any)	
Additional Remarks (if any)	

Lesson No.	Learning Outcome
1	The Financial Environment, Introduction Role of the accountant and financial manager
2	Trends in accounting and accountability, Interface with other disciplines
3	Accounting Systems
4	Double entry book keeping Introduction to VAT Ledger packages and other software
5	Measuring and reporting the financial position. Accounting equation
6	The balance sheet Trading, profit & loss account
7	Accounting for depreciation End of year adjustments - bad debt, accruals & prepayments
8	Reporting Cash flows Cash & profit Cash flow forecast
9	Accounting for Different Entities Limited Companies
10	Accounting Different Entities Limited Companies
11	Not-for-profit organisations, Introduction to sources of finance
12	Principles, concepts and conventions
13	Analysis and Interpretation of Financial statements
14	Analysis and Interpretation of Financial statements
15	Introduction to Cost and Management Accounting Cost classification and behaviour
16	Introduction to budgeting

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